

TAXING AUTHORITY FOR BERNALILLO COUNTY (2009)

Revenue source	Total Authority	In Effect	Available	Use	Imposition	Budgeted revenue FY 2008	Add'l revenue if max imposed
PROPERTY TAX							
Operating Levy (NMSA 7-37-7B1)	11.75 mills	10.75 mills	1.10 mills	General Purposes	Commission approval DFA-LGD notified by Sept 1	\$93,984,800	\$9,617,049
Open Space Levy (NMSA 7-37-7C2)	0.10 mills	0.10 mills	0 mills	Open Space	Commission approval	\$1,199,842	None
Debt Service Levy (NMSA 4-49-7 & 7-37-7C1)	Outstanding GO bonds may not exceed assessed valuation x 4% = \$555,796,803 at 7/01/08	\$98,835,000 Outstanding GO Bonds 6/30/2008 18% of capacity 0.88 mills FY08	\$456,961,803 available in GO bonds capacity	Debt Service	GO bond issues approved by voters	\$11,178,344	\$25,000,000 Based on 2.5 mills for 20 years
Judgment Mill Levy (NMSA 7-37-7C3)	Judgments above \$100,000	0.016	0 mills	Judgments	DFA approval	\$206,719	None

GROSS RECEIPTS TAX - COUNTYWIDE

County Gross Receipts Tax (NMSA 7-20E9 thru 11)	Three separate 1/8 cent increments and one 1/16 cent increment	Three 1/8 cent taxes and one 1/16 cent	0 cent	First 1/8th, third 1/8th and 1/16th for general purposes Second 1/8th - \$1M for indigent balance for general purposes	Third 1/8th and 1/16th may be subject to positive referendum (vote)	\$75,977,143	\$0
County Correctional Facility Tax (NMSA 7-20F-1 thru 12)	Two 1/16 increments	1/8 cent	0 cent	Construction or operation of correctional facility; extradition/ transportation of prisoners	May be subject to positive referendum (vote)	\$19,765,700	\$0
County Healthcare Tax (NMSA 7-20E-18)	Two 1/16 increments	1/8 cent (2)	0 cent	First 1/16th dedicated to County Medicaid fund. Second 1/16th dedicated to indigent patients.	Commission approval. Second 1/16th will sunset in June 2009. (2)	\$10,000,000	\$0
County Emergency Communications & Medical Services Tax (NMSA 7-20E-22)	1/4 cent	None	1/4 cent	Communications Center, Emergency Medical Services	Positive referendum (vote)	None	\$42,552,375
County Capital Outlay Tax (NMSA 7-20E-21)	1/4 cent	None	1/4 cent	Building and Infrastructure	Positive referendum (vote)	None	\$42,552,375
County Quality of Life (NMSA 7-20E-24)	1/4 cent	None (3)	1/4 cent	Cultural programs/activities Advisory Board required	Positive referendum (vote)	None	\$42,552,375

GROSS RECEIPTS TAX - UNINCORPORATED

County Environmental Tax (NMSA 7-20E-17)	1/8 cent	1/8 cent	None	Water, sewer, solid waste	Commission approval	\$2,500,000	None
County Fire Excise Tax (NMSA 7-20E-15&16)	Two 1/8 cent or 1/4 cent	None	1/4 cent	Independent fire districts	Positive referendum (vote)	None	\$5,000,000
County Infrastructure Tax (NMSA 7-20E-19)	1/8 cent	None	1/8 cent	General purposes, economic development	Positive referendum (vote)	None	\$2,500,000
County Regional Transit (NMSA)	1/2 cent	None	1/2 cent	Regional transit district. Construction, operation or transit project/services Imposed on businesses in the "district area of the county."	Positive referendum (vote)	\$0	\$4,000,000

GASOLINE TAX

County Gasoline Tax (NMSA 7-24A-5)	One or two cent tax	None	2 cents	Transit, roads along transit routes	Positive referendum (vote) County must develop and	None	\$250,000
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